

8452.1 Illustration 1

State Controller
Division of Accounting
3301 C Street, Suite 506
Sacramento, CA 95816

Attention: _____, Chief

(Department/Board/Commission)
(address)

PLAN OF FINANCIAL ADJUSTMENT (No. _____)

We request that you approve the following Plan of Financial Adjustment (PFA) under Government Code Section 11251 to begin _____ and to continue until _____, unless amended or rescinded.

1. As used herein, the following terms have the meanings set forth below:
 - a. "Agency" means the Department of _____.
 - b. "Primary Appropriation" means the main Budget Act appropriation for the support of the Department (e.g., Item _____ - _____ - _____).
 - c. "Special Appropriation" means any appropriation other than the main support appropriation in the Budget Act or an appropriation from other legislation (if Budget Act Special Appropriation, state item _____ - _____ - _____; if other legislation, state Chapter _____, Statutes of _____).
 - d. "Covered Expenditures" means the expenditure incurred by the department properly chargeable to the Primary Appropriation or Special Appropriations.
2. All covered expenditures may be paid, in the first instance, from the Primary Appropriation.
3. On the basis of data set forth in the records maintained by the Agency and in accordance with the plan of cost allocation employed by it, the Agency will determine and record the amounts expended from the Primary Appropriation that are properly chargeable to the Primary Appropriation or Special Appropriations.
4. Once a month, the department will file a request with the State Controller to transfer from the Primary Appropriation as established under "1," above, an amount which equals expenditures determined under "3," above which are chargeable to the Special Appropriations.
5. At any time after the end of a period covered by previous requests for transfer of funds, the Agency may file with the State Controller requests for transfer to make final adjustments after the close of such period.
6. Requests for transfer under this plan will be accompanied by such supporting detail as may be normally required by the State Controller.

Requests for transfers under this plan will be addressed to the State Controller's Office, Division of Accounting, 3301 C Street, Suite 506, Sacramento, CA 95816, and be certified in the following language:

I hereby certify under penalty of perjury that I am duly appointed, qualified and acting officer of the herein named State agency, department, board, commission, office or institution; that the within transfer is in all respects true, correct, and in accordance with all applicable provisions or restrictions in the Budget Act or other statute pertaining to the particular appropriation.

Approved by State Controller

By_____

(Signature)_____

Title_____

(Title)_____

Date_____

(Telephone)_____

Telephone_____